

**THE COUNTY BULLETIN
and Uniform Compliance Guidelines
ISSUED BY THE STATE BOARD OF ACCOUNTS**

Volume 321, Page 1

January 1999

REMINDER OF ORDER OF BUSINESS

January

- 1 Happy New Year! - Legal Holiday (IC 1-1-9-1)

- 15 "Assessment Date" for mobile homes as defined in IC 6-1.1-7-1. (IC 6-1.1-1-2)

 Last date to make pension report and payment for fourth quarter of 1998 by counties
 participating in Public Employees' Retirement Fund.

- 18 Legal Holiday - Dr. Martin Luther King, Jr. Day (IC 1-1-9-1)

- 19 Last day that township boards meet to consider 1998 Annual Reports of township trustees
 - third Tuesday after the first Monday (IC 36-6-6-9)

- 20 Last date to report and make payment of State Income Tax withheld in December to
 Indiana Department of Revenue. (IC 6-3-4-8.1)

- 25 Make distribution of interest on congressional and cemetery funds - last Monday in month.
 (IC 21-1-1-54) (IC 23-14-29-4)

- 30 File 1998 Annual Financial Report with State Board of Accounts. (IC 5-11-1-4)

 Last day for township trustees to file annual reports and vouchers with County Auditor. [IC
 36-6-4-12(d)]

- 31 Last day to file Form 100-R, Report of Names and Compensation of Officers and
 Employees with the State Board of Accounts. (IC 5-11-13-1)

 Last day to file quarterly unemployment compensation report with the Department
 of Workforce Development.

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REMINDER OF ORDER OF BUSINESS
(Continued)

January - (Continued)

- 31 Last date to convene a meeting of the local board of finance in order to elect a president and a secretary and review investment report from County Treasurer. (IC 5-13-7-6)
- Last day to provide each employee with a W-2.
- Last day to file quarterly report for the last quarter of 1998 with Internal Revenue Service.
- Last day for the Board of County Commissioners and County Council to meet to organize and elect officers for the year 1999.

February

- 12 Legal Holiday - Lincoln's Birthday (IC 1-1-9-1)
- 15 Last date for County Highway Annual Operational Report to be filed with State Board of Accounts and other governmental agencies. (IC 8-17-4.1-7)
- Legal Holiday - Washington's Birthday (IC 1-1-9-1)
- 20 Last date to report and make payment of State Income Tax withheld in January to Indiana Department of Revenue. (IC 6-3-4-8.1)

March

- 1 Annual assessment period begins, except mobile homes. (IC 6-1.1-2)
- First day for filing applications for property tax exemptions and deductions (for taxes payable in 2000).
- Township trustees to file reports of condition of the dog fund with County Auditor. (IC 15-5-9-10) (First Monday in March)

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REMINDER OF ORDER OF BUSINESS
(Continued)

March - (Continued)

- 8 Distribute dog funds to townships reporting unpaid claims. (IC 15-5-9-10) (Second Monday in March)
- 9 Last day to file claim for distribution of Excise Tax on Savings and Loan Associations with the Auditor of State. (IC 6-5-11-7)
- 20 Last day to report and make payment of State Income Tax withheld in February to Indiana Department of Revenue. (IC 6-3-4-8.1)

OBSOLETE VOLUMES

All articles from Volumes 274 and earlier of The County Bulletin have now been updated and are no longer applicable; thus Volumes 274 and earlier may be deleted from your file.

STATEMENT OF WAGES AND COMPENSATION

We remind County Auditors to publish a statement of wages and compensation. Please review IC 36-2-2-19 for requirements.

At its second regular meeting each year, the executive shall make an accurate statement of the county's receipts and expenditures during the preceding calendar year. The statement must include the name of and compensation paid to each county officer, deputy, and employee. The executive shall post this statement at the courthouse door and two (2) other places in the county and shall publish it in the manner prescribed by IC 5-3-1.

RATES FOR LEGAL ADVERTISING

The rates for legal advertising may change effective January 1, 1999. The General Assembly, in amending IC 5-3-1-1, gave the newspaper or qualified publication the ability to increase rates up to five percent (5%), should they choose. It is the newspaper's decision. Your publisher may not increase rates at all or may increase the rates at something less than the maximum. We have revised the rates for the legal advertising to reflect a five percent (5%) increase, and we have enclosed a copy of the tables for your convenience. (Pages 5-11)

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COUNTY USER FEE FUND - CLAIMS BY STATE POLICE AND DEPARTMENT OF NATURAL RESOURCES FOR TRAINING FUNDS

If the state police department or the department of natural resources file a claim against the county user fee fund, the county auditor shall deposit fees, collected under the cause numbers submitted, to their respective training funds. (IC 5-2-8-5 and IC 5-2-8-7)

COMPUTING INTEREST ON DELINQUENT PERSONAL PROPERTY TAX JUDGMENTS

The following procedures should be followed in computing interest where partial payments are accepted on personal property tax judgements certified to the clerk of the circuit court.

1. On the date a payment is received, compute the amount of interest which is due. Multiply the total amount due by the applicable interest rate. Multiply this amount by the number of days since certification and divide by 360.
2. Deduct the amount of interest obtained in Step Number 1 from the total payment received to arrive at the amount of the payment to be applied against original judgment amount.
3. The amount determined in Step Number 2 should be deducted from the total amount of the judgment recorded in the Clerk's Office.
4. The amount deducted in Step Number 3, plus the interest less the demand costs, should then be recharged to the tax duplicate by the County Auditor. The demand costs should be receipted to the County General Fund.
5. This amount should then be posted against the amount recharged.
6. All subsequent payments should be handled in the same manner by beginning with Step Number 1.

PERSONAL NOTE FROM BRUCE AND KIM HARTMAN

We want to take this opportunity to thank all county officials for your cards, prayers, thoughts, contributions, and hugs during the time of the loss of our son. As hard it has been, your support has really been felt and appreciated. Kim made the comment, as we were flooded with cards, that I must have a special group of people I work with to respond the way you did. And she couldn't have been more accurate. You are a special group of people and I'm thankful to be a part of your family. Thanks again and God bless all of you.

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RATES for LEGAL ADVERTISING

Effective January 1, 1999

The following rates, effective January 1, 1999, were computed based upon the statutorily authorized 5% maximum increase allowed by P.L. 64-1995. Any percentage increase other than the 5% will require a separate computation by the State Board of Accounts. Any publisher that has not chosen to increase rates at all will continue to use the rate schedule that was effective January 1, 1988.

7 Em Column				
Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.246	0.368	0.491	0.613
6	0.226	0.338	0.450	0.562
6.5	0.208	0.312	0.416	0.519
7	0.193	0.289	0.386	0.482
7.5	0.181	0.270	0.360	0.450
8	0.169	0.253	0.338	0.422
9	0.150	0.225	0.300	0.375
10	0.135	0.203	0.270	0.337
12	0.113	0.169	0.225	0.281
Rate / Square	4.03	6.03	8.04	10.04

7.4 Em Column				
Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.260	0.389	0.519	0.648
6	0.239	0.357	0.476	0.594
6.5	0.220	0.330	0.439	0.549
7	0.204	0.306	0.408	0.509
7.5	0.191	0.286	0.381	0.475
8	0.179	0.268	0.357	0.446
9	0.159	0.238	0.317	0.396
10	0.143	0.214	0.286	0.357
12	0.119	0.178	0.238	0.297
Rate / Square	4.03	6.03	8.04	10.04

7.83 Em Column				
Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.275	0.412	0.549	0.686
6	0.252	0.378	0.504	0.629
6.5	0.233	0.349	0.465	0.581
7	0.216	0.324	0.432	0.539
7.5	0.202	0.302	0.403	0.503
8	0.189	0.283	0.378	0.472
9	0.168	0.252	0.336	0.419
10	0.151	0.227	0.302	0.377
12	0.126	0.189	0.252	0.314
Rate / Square	4.03	6.03	8.04	10.04

8 Em Column				
Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.281	0.421	0.561	0.701
6	0.258	0.386	0.515	0.643
6.5	0.238	0.356	0.475	0.593
7	0.221	0.331	0.441	0.551
7.5	0.206	0.309	0.412	0.514
8	0.193	0.289	0.386	0.482
9	0.172	0.257	0.343	0.428
10	0.155	0.232	0.309	0.386
12	0.129	0.193	0.257	0.321
Rate / Square	4.03	6.03	8.04	10.04

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8.2 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.288	0.432	0.575	0.718
6	0.264	0.396	0.527	0.659
6.5	0.244	0.365	0.487	0.608
7	0.227	0.339	0.452	0.565
7.5	0.211	0.316	0.422	0.527
8	0.198	0.297	0.396	0.494
9	0.176	0.264	0.352	0.439
10	0.159	0.237	0.316	0.395
12	0.132	0.198	0.264	0.329
Rate / Square	4.03	6.03	8.04	10.04

8.3 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.292	0.437	0.582	0.727
6	0.268	0.400	0.534	0.667
6.5	0.247	0.370	0.493	0.615
7	0.229	0.343	0.458	0.571
7.5	0.214	0.320	0.427	0.533
8	0.201	0.300	0.400	0.500
9	0.178	0.267	0.356	0.444
10	0.161	0.240	0.320	0.400
12	0.134	0.200	0.267	0.333
Rate / Square	4.03	6.03	8.04	10.04

8.4 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.295	0.442	0.589	0.736
6	0.271	0.405	0.540	0.675
6.5	0.250	0.374	0.499	0.623
7	0.232	0.347	0.463	0.578
7.5	0.217	0.324	0.432	0.540
8	0.203	0.304	0.405	0.506
9	0.181	0.270	0.360	0.450
10	0.162	0.243	0.324	0.405
12	0.135	0.203	0.270	0.337
Rate / Square	4.03	6.03	8.04	10.04

8.5 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.299	0.447	0.596	0.745
6	0.274	0.410	0.547	0.683
6.5	0.253	0.378	0.505	0.630
7	0.235	0.351	0.469	0.585
7.5	0.219	0.328	0.437	0.546
8	0.206	0.308	0.410	0.512
9	0.183	0.273	0.364	0.455
10	0.164	0.246	0.328	0.410
12	0.137	0.205	0.273	0.341
Rate / Square	4.03	6.03	8.04	10.04

8.6 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.302	0.453	0.603	0.754
6	0.277	0.415	0.553	0.691
6.5	0.256	0.383	0.511	0.638
7	0.238	0.356	0.474	0.592
7.5	0.222	0.332	0.443	0.553
8	0.208	0.311	0.415	0.518
9	0.185	0.277	0.369	0.461
10	0.166	0.249	0.332	0.414
12	0.139	0.207	0.277	0.345
Rate / Square	4.03	6.03	8.04	10.04

8.75 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.308	0.460	0.614	0.767
6	0.282	0.422	0.563	0.703
6.5	0.260	0.390	0.520	0.649
7	0.242	0.362	0.482	0.602
7.5	0.226	0.338	0.450	0.562
8	0.212	0.317	0.422	0.527
9	0.188	0.281	0.375	0.469
10	0.169	0.253	0.338	0.422
12	0.141	0.211	0.281	0.351
Rate / Square	4.03	6.03	8.04	10.04

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8.8 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.310	0.463	0.617	0.771
6	0.284	0.425	0.566	0.707
6.5	0.262	0.392	0.522	0.652
7	0.243	0.364	0.485	0.606
7.5	0.227	0.340	0.453	0.565
8	0.213	0.318	0.425	0.530
9	0.189	0.283	0.377	0.471
10	0.170	0.255	0.340	0.424
12	0.142	0.212	0.283	0.353
Rate / Square	4.03	6.03	8.04	10.04

8.9 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.313	0.468	0.624	0.780
6	0.287	0.429	0.572	0.715
6.5	0.265	0.396	0.528	0.660
7	0.246	0.368	0.491	0.613
7.5	0.230	0.343	0.458	0.572
8	0.215	0.322	0.429	0.536
9	0.191	0.286	0.382	0.477
10	0.172	0.258	0.343	0.429
12	0.143	0.215	0.286	0.357
Rate / Square	4.03	6.03	8.04	10.04

9 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.317	0.474	0.632	0.789
6	0.290	0.434	0.579	0.723
6.5	0.268	0.401	0.534	0.667
7	0.249	0.372	0.496	0.620
7.5	0.232	0.347	0.463	0.578
8	0.218	0.326	0.434	0.542
9	0.193	0.289	0.386	0.482
10	0.174	0.260	0.347	0.434
12	0.145	0.217	0.289	0.361
Rate / Square	4.03	6.03	8.04	10.04

9.3 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.327	0.489	0.653	0.815
6	0.300	0.449	0.598	0.747
6.5	0.277	0.414	0.552	0.690
7	0.257	0.385	0.513	0.640
7.5	0.240	0.359	0.479	0.598
8	0.225	0.336	0.449	0.560
9	0.200	0.299	0.399	0.498
10	0.180	0.269	0.359	0.448
12	0.150	0.224	0.299	0.373
Rate / Square	4.03	6.03	8.04	10.04

9.5 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.334	0.500	0.667	0.832
6	0.306	0.458	0.611	0.763
6.5	0.283	0.423	0.564	0.704
7	0.263	0.393	0.524	0.654
7.5	0.245	0.367	0.489	0.610
8	0.230	0.344	0.458	0.572
9	0.204	0.306	0.407	0.509
10	0.184	0.275	0.367	0.458
12	0.153	0.229	0.306	0.382
Rate / Square	4.03	6.03	8.04	10.04

9.6 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.338	0.505	0.674	0.841
6	0.310	0.463	0.617	0.771
6.5	0.286	0.427	0.570	0.712
7	0.265	0.397	0.529	0.661
7.5	0.248	0.370	0.494	0.617
8	0.232	0.347	0.463	0.578
9	0.206	0.309	0.412	0.514
10	0.186	0.278	0.370	0.463
12	0.155	0.232	0.309	0.386
Rate / Square	4.03	6.03	8.04	10.04

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9.9 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.348	0.521	0.695	0.867
6	0.319	0.478	0.637	0.795
6.5	0.295	0.441	0.588	0.734
7	0.274	0.409	0.546	0.682
7.5	0.255	0.382	0.509	0.636
8	0.239	0.358	0.478	0.596
9	0.213	0.318	0.425	0.530
10	0.192	0.287	0.382	0.477
12	0.160	0.239	0.318	0.398
Rate / Square	4.03	6.03	8.04	10.04

10 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.352	0.526	0.702	0.876
6	0.322	0.482	0.643	0.803
6.5	0.298	0.445	0.594	0.741
7	0.276	0.413	0.551	0.688
7.5	0.258	0.386	0.515	0.643
8	0.242	0.362	0.482	0.602
9	0.215	0.322	0.429	0.535
10	0.193	0.289	0.386	0.482
12	0.161	0.241	0.322	0.402
Rate / Square	4.03	6.03	8.04	10.04

10.5 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.369	0.553	0.737	0.920
6	0.339	0.507	0.675	0.843
6.5	0.312	0.468	0.623	0.778
7	0.290	0.434	0.579	0.723
7.5	0.271	0.405	0.540	0.675
8	0.254	0.380	0.507	0.633
9	0.226	0.338	0.450	0.562
10	0.203	0.304	0.405	0.506
12	0.169	0.253	0.338	0.422
Rate / Square	4.03	6.03	8.04	10.04

11 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.387	0.579	0.772	0.964
6	0.355	0.531	0.708	0.884
6.5	0.327	0.490	0.653	0.816
7	0.304	0.455	0.606	0.757
7.5	0.284	0.425	0.566	0.707
8	0.266	0.398	0.531	0.663
9	0.236	0.354	0.472	0.589
10	0.213	0.318	0.425	0.530
12	0.177	0.265	0.354	0.442
Rate / Square	4.03	6.03	8.04	10.04

11.25 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.396	0.592	0.789	0.986
6	0.363	0.543	0.724	0.904
6.5	0.335	0.501	0.668	0.834
7	0.311	0.465	0.620	0.775
7.5	0.290	0.434	0.579	0.723
8	0.272	0.407	0.543	0.678
9	0.242	0.362	0.482	0.602
10	0.218	0.326	0.434	0.542
12	0.181	0.271	0.362	0.452
Rate / Square	4.03	6.03	8.04	10.04

11.5 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.404	0.605	0.807	1.008
6	0.371	0.555	0.740	0.924
6.5	0.342	0.512	0.683	0.853
7	0.318	0.476	0.634	0.792
7.5	0.297	0.444	0.592	0.739
8	0.278	0.416	0.555	0.693
9	0.247	0.370	0.493	0.616
10	0.222	0.333	0.444	0.554
12	0.185	0.277	0.370	0.462
Rate / Square	4.03	6.03	8.04	10.04

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12 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.422	0.632	0.842	1.051
6	0.387	0.579	0.772	0.964
6.5	0.357	0.534	0.712	0.890
7	0.332	0.496	0.662	0.826
7.5	0.310	0.463	0.617	0.771
8	0.290	0.434	0.579	0.723
9	0.258	0.386	0.515	0.643
10	0.232	0.347	0.463	0.578
12	0.193	0.289	0.386	0.482
Rate / Square	4.03	6.03	8.04	10.04

12.2 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.429	0.642	0.856	1.069
6	0.393	0.589	0.785	0.980
6.5	0.363	0.543	0.724	0.905
7	0.337	0.504	0.673	0.840
7.5	0.315	0.471	0.628	0.784
8	0.295	0.441	0.589	0.735
9	0.262	0.392	0.523	0.653
10	0.236	0.353	0.471	0.588
12	0.197	0.294	0.392	0.490
Rate / Square	4.03	6.03	8.04	10.04

12.4 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.436	0.653	0.870	1.087
6	0.400	0.598	0.798	0.996
6.5	0.369	0.552	0.736	0.919
7	0.343	0.513	0.684	0.854
7.5	0.320	0.479	0.638	0.797
8	0.300	0.449	0.598	0.747
9	0.267	0.399	0.532	0.664
10	0.240	0.359	0.479	0.598
12	0.200	0.299	0.399	0.498
Rate / Square	4.03	6.03	8.04	10.04

12.41 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.436	0.653	0.871	1.087
6	0.400	0.599	0.798	0.997
6.5	0.369	0.553	0.737	0.920
7	0.343	0.513	0.684	0.854
7.5	0.320	0.479	0.639	0.797
8	0.300	0.449	0.599	0.748
9	0.267	0.399	0.532	0.665
10	0.240	0.359	0.479	0.598
12	0.200	0.299	0.399	0.498
Rate / Square	4.03	6.03	8.04	10.04

12.5 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.440	0.658	0.877	1.095
6	0.403	0.603	0.804	1.004
6.5	0.372	0.557	0.742	0.927
7	0.345	0.517	0.689	0.861
7.5	0.322	0.482	0.643	0.803
8	0.302	0.452	0.603	0.753
9	0.269	0.402	0.536	0.669
10	0.242	0.362	0.482	0.602
12	0.202	0.302	0.402	0.502
Rate / Square	4.03	6.03	8.04	10.04

13 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.457	0.684	0.912	1.139
6	0.419	0.627	0.836	1.044
6.5	0.387	0.579	0.772	0.964
7	0.359	0.538	0.717	0.895
7.5	0.335	0.502	0.669	0.835
8	0.314	0.470	0.627	0.783
9	0.279	0.418	0.557	0.696
10	0.251	0.376	0.502	0.626
12	0.210	0.314	0.418	0.522
Rate / Square	4.03	6.03	8.04	10.04

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13.5 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.475	0.710	0.947	1.183
6	0.435	0.651	0.868	1.084
6.5	0.402	0.601	0.802	1.001
7	0.373	0.558	0.744	0.929
7.5	0.348	0.521	0.695	0.867
8	0.326	0.488	0.651	0.813
9	0.290	0.434	0.579	0.723
10	0.261	0.391	0.521	0.651
12	0.218	0.326	0.434	0.542
Rate / Square	4.03	6.03	8.04	10.04

14 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.492	0.737	0.982	1.227
6	0.451	0.675	0.900	1.124
6.5	0.417	0.623	0.831	1.038
7	0.387	0.579	0.772	0.964
7.5	0.361	0.540	0.720	0.900
8	0.339	0.507	0.675	0.843
9	0.301	0.450	0.600	0.750
10	0.271	0.405	0.540	0.675
12	0.226	0.338	0.450	0.562
Rate / Square	4.03	6.03	8.04	10.04

14.5 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.510	0.763	1.017	1.271
6	0.467	0.699	0.933	1.165
6.5	0.432	0.646	0.861	1.075
7	0.401	0.600	0.799	0.998
7.5	0.374	0.560	0.746	0.932
8	0.351	0.525	0.699	0.873
9	0.312	0.466	0.622	0.776
10	0.280	0.420	0.560	0.699
12	0.234	0.350	0.466	0.582
Rate / Square	4.03	6.03	8.04	10.04

15 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.528	0.789	1.053	1.314
6	0.484	0.724	0.965	1.205
6.5	0.446	0.668	0.891	1.112
7	0.415	0.620	0.827	1.033
7.5	0.387	0.579	0.772	0.964
8	0.363	0.543	0.724	0.904
9	0.322	0.482	0.643	0.803
10	0.290	0.434	0.579	0.723
12	0.242	0.362	0.482	0.602
Rate / Square	4.03	6.03	8.04	10.04

16.5 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.580	0.868	1.158	1.446
6	0.532	0.796	1.061	1.325
6.5	0.491	0.735	0.980	1.223
7	0.456	0.682	0.910	1.136
7.5	0.426	0.637	0.849	1.060
8	0.399	0.597	0.796	0.994
9	0.355	0.531	0.708	0.884
10	0.319	0.478	0.637	0.795
12	0.266	0.398	0.531	0.663
Rate / Square	4.03	6.03	8.04	10.04

17 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.598	0.895	1.193	1.490
6	0.548	0.820	1.093	1.365
6.5	0.506	0.757	1.009	1.260
7	0.470	0.703	0.937	1.170
7.5	0.438	0.656	0.875	1.092
8	0.411	0.615	0.820	1.024
9	0.365	0.547	0.729	0.910
10	0.329	0.492	0.656	0.819
12	0.274	0.410	0.547	0.683
Rate / Square	4.03	6.03	8.04	10.04

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18 Em Column				
Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.633	0.947	1.263	1.577
6	0.580	0.868	1.158	1.446
6.5	0.536	0.802	1.069	1.335
7	0.497	0.744	0.992	1.239
7.5	0.464	0.695	0.926	1.157
8	0.435	0.651	0.868	1.084
9	0.387	0.579	0.772	0.964
10	0.348	0.521	0.695	0.867
12	0.290	0.434	0.579	0.723
Rate / Square	4.03	6.03	8.04	10.04

20 Em Column				
Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.703	1.053	1.403	1.752
6	0.645	0.965	1.286	1.606
6.5	0.595	0.891	1.187	1.483
7	0.553	0.827	1.103	1.377
7.5	0.516	0.772	1.029	1.285
8	0.484	0.724	0.965	1.205
9	0.430	0.643	0.858	1.071
10	0.387	0.579	0.772	0.964
12	0.322	0.482	0.643	0.803
Rate / Square	4.03	6.03	8.04	10.04